

STAT

Page Denied

STAT

Title: The Theory and Practice of the Economic Accounting System

Author: Chang Chao-chen (張肇珍)

Li P'o-jan (李淳然)

Publisher: Shih-yueh Ch'u-pan she, Peiping, Nov 1951

Sponsor or

Issuing Authority: None indicated

No Pages: 174

Language: Chinese

Area of Coverage: China

Subjects Covered: Business and industrial management; cost accounting; economic plan-increase production practice economy drive; improving production quality

Review: First section of this introductory textbook describes the origin and development of the business accounting system in the USSR during the past 30 years and its first application in Communist China. Traces the following steps as prerequisites to the installation of the business accounting system: the inventorying and reassessment of assets by all enterprises and the inauguration of production planning, including the setting up of quotas for the various phases of production. The second section treats in detail the planning of production, labor management including the raising of labor productivity and wages, cost accounting and the reduction of costs, distribution and sales, financial management, and auditing.

While the title business accounting system appears to be concerned with accounting alone the term refers the economical management of enterprise through accounting, auditing, statistics, and other techniques of business and industrial management.

- E N D -

STAT